

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Whiting School City (4760)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$150,192	\$166,071	\$196,255	n/a	31%	18%
	11100 Regular Programs; Elementary	\$1,248,076	\$933,556	\$995,228	\$1,233,597	-1%	32%	24%
	11200 Regular Programs; Middle/Junior High	\$504,060	\$562,773	\$590,631	\$699,519	39%	24%	18%
	11300 Regular Programs; High School	\$969,467	\$969,448	\$866,717	\$1,098,847	13%	13%	27%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$14,445	\$0	\$0	n/a	-100%	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$16,120	\$12,000	\$0	n/a	-100%	-100%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$13,959	\$8,925	\$5,430	n/a	-61%	-39%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$9,465	\$8,004	\$4,962	n/a	-48%	-38%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$9,561	\$7,650	\$6,263	n/a	-34%	-18%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$271	\$375	n/a	n/a	38%
	12340 Physical Impairment; Hearing Impairment	\$48,894	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$2,500	\$0	\$1,967	\$120	-95%	n/a	-94%
	12510 Culturally Different; Communication Disorders	\$0	\$1,907	\$1,647	\$24,645	n/a	> 500%	> 500%
	12610 Learning Disability	\$30,928	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$0	\$140,927	\$185,528	\$222,085	n/a	58%	20%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$580	\$480	\$587	n/a	1%	22%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$14,904	\$9,371	\$10,792	\$15,452	4%	65%	43%
	14100 Summer School Programs; Elementary	\$16,864	\$4,753	\$5,228	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$9,307	\$15,678	\$15,051	\$28,711	208%	83%	91%
	14300 Summer School Programs; High School	\$11,365	\$10,635	\$13,402	\$6,604	-42%	-38%	-51%
	16100 Remediation Testing	\$20,508	\$6,498	\$3,426	\$8,696	-58%	34%	154%
	16200 Preventive Remediation	\$4,661	\$7,306	\$8,616	\$7,893	69%	8%	-8%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$377	\$1,101	\$858	\$811	115%	-26%	-6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$284,092	\$697,492	\$703,163	\$538,475	90%	-23%	-23%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$17,230	\$17,087	\$40,646	\$28,524	66%	67%	-30%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$4,608	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$82,980	\$79,529	\$83,733	\$89,234	8%	12%	7%
	22230 Library/Media Services; Audiovisual	\$3,931	\$668	\$334	\$893	-77%	34%	167%
	24100 Office of The Principal	\$337,474	\$409,771	\$408,264	\$509,443	51%	24%	25%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$4,070	\$2,141	\$1,626	n/a	-60%	-24%
	26497 2007 Account Code - Teachers Retirement Fund	\$151,459	\$186,049	\$185,165	\$96,935	-36%	-48%	-48%
Student Academic Achievement Total		\$3,763,684	\$4,272,941	\$4,325,940	\$4,825,981	28%	13%	12%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$20,117	\$31,309	\$23,717	\$27,214	35%	-13%	15%
	21130 Attendance and Social Work Services; Social Work Services	\$23,957	\$28,346	\$28,430	\$34,886	46%	23%	23%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$1,195	\$4,029	\$2,680	n/a	124%	-33%
	21220 Guidance Services; Counseling Services	\$111,623	\$60,357	\$60,623	\$68,115	-39%	13%	12%
	21340 Health Services; Nurse Services	\$36,871	\$40,975	\$41,255	\$48,448	31%	18%	17%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,202	\$4,499	\$1,499	n/a	25%	-67%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$23,651	\$67,273	\$87,301	\$109,838	364%	63%	26%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,000	\$0	\$0	\$0	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,400	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$215,452	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$34,841	\$27,578	\$24,239	\$23,860	-32%	-13%	-2%
	23120 Board of Education; Service Area Assistants	\$195	\$0	\$0	\$0	-100%	n/a	n/a
	23190 Board of Education; Other Governing Body Services	\$5,770	\$27,090	\$51,809	\$51,323	> 500%	89%	-1%
	23210 Executive Administration; Office of The Superintendent	\$217,242	\$239,717	\$182,343	\$215,304	-1%	-10%	18%
	23220 Executive Administration; Community Relations	\$5,157	\$0	\$0	\$0	-100%	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$1,576	\$243	\$146	\$327	-79%	35%	124%
	25750 Personnel Services; Health Services	\$305	\$6,035	\$828	\$1,970	> 500%	-67%	138%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$317,996	\$392,330	\$222,303	n/a	-30%	-43%

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Biannual Financial Report Data**

Whiting School City (4760)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Instructional Support Total		\$488,704	\$849,316	\$901,548	\$1,023,218	109%	20%	13%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$24,561	\$38,424	\$44,297	\$29,605	21%	-23%	-33%
	23160 Board of Education; Promotion Expenses	\$2,245	\$3,018	\$2,131	\$3,166	41%	5%	49%
	25120 Fiscal Services; Service Area Direction	\$43,618	\$41,891	\$41,809	\$61,961	42%	48%	48%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$30,404	\$33,990	\$32,600	\$43,957	45%	29%	35%
	25150 Fiscal Services; Payroll Services	\$31,779	\$41,764	\$40,531	\$49,178	55%	18%	21%
	25160 Fiscal Services; Financial Accounting	\$419	\$393	\$594	\$394	-6%	0%	-34%
	25191 Other Fiscal Services; Refund of Revenue	\$11	\$0	\$0	\$0	-100%	n/a	n/a
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$75	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$57,101	\$43,111	\$55,142	\$66,144	16%	53%	20%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$745,232	\$736,259	\$787,753	\$859,498	15%	17%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$874	\$3,172	\$2,275	\$4,477	412%	41%	97%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$245,742	\$134,215	\$172,345	\$166,255	-32%	24%	-4%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,237	\$850	\$1,990	\$1,591	-29%	87%	-20%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$4,613	\$5,445	\$9,821	n/a	113%	80%
	26700 Operation and Maintenance of Plant Services; Insurance	\$63,705	\$99,082	\$73,128	\$94,208	48%	-5%	29%
	27010 Student Transportation; Service Area Direction	\$32,905	\$74,771	\$74,947	\$94,541	187%	26%	26%
	27100 Student Transportation; Vehicle Operation	\$70,850	\$184,642	\$156,362	\$187,098	164%	1%	20%
	27200 Student Transportation; Monitoring Services	\$5,560	\$4,110	\$5,547	\$1,010	-82%	-75%	-82%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$16,458	\$33,412	\$41,878	\$52,168	217%	56%	25%
	27400 Student Transportation; Purchase of School Buses	\$9,621	\$35,000	\$0	\$116,892	> 500%	234%	n/a
	27500 Student Transportation; Insurance on Buses	\$3,918	\$11,040	\$7,954	\$6,467	65%	-41%	-19%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$1,000	\$0	n/a	n/a	-100%
	27900 Student Transportation; Other Student Transportation Services	\$145	\$500	\$1,932	\$0	-100%	-100%	-100%
	27910 Student Transportation; Bus Driver Training	\$150	\$419	\$356	\$0	-100%	-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$201,012	\$41,113	\$40,455	\$43,991	-78%	7%	9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$0	\$105,154	\$118,995	\$126,523	n/a	20%	6%
	31400 Food Services Operations; Food Purchases	\$0	\$131,033	\$135,082	\$165,709	n/a	26%	23%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$98,619	\$0	\$0	\$0	-100%	n/a	n/a
	31900 Other Food Services	\$4,833	\$15,603	\$20,155	\$27,112	461%	74%	35%
	33100 Community Service Operations; Direction of Community Services	\$0	\$24,569	\$15,354	\$4,184	n/a	-83%	-73%
	33200 Community Recreation	\$7,179	\$2,635	\$1,628	\$625	-91%	-76%	-62%
	33400 Athletic Coaches	\$171,353	\$130,191	\$130,147	\$147,678	-14%	13%	13%
	33930 Latch Key Kid Program	\$1,284	\$830	\$1,800	\$2,200	71%	165%	22%
	33940 Child Care Services	\$362	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$200	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$189,341	\$18,814	\$14,197	\$84,989	-55%	352%	499%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$87,119	\$182,870	\$197,820	\$198,265	128%	8%	0%
Overhead and Operational Total		\$2,148,836	\$2,177,490	\$2,225,647	\$2,649,782	23%	22%	19%
Nonoperational								
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$9,767	\$10,591	\$8,131	\$4,231	-57%	-60%	-48%
	43000 Facilities Acquisition and Construction; Professional Services	\$55,103	\$50,325	\$47,470	\$58,614	6%	16%	23%
	45100 Building Acquisition, Construction and Improvements	\$590,005	\$105,019	\$141,066	\$96,911	-84%	-8%	-31%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$23,556	\$79,167	\$11,947	n/a	-49%	-85%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,393	\$13,034	\$2,036	n/a	46%	-84%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$405,462	\$140,615	\$114,873	\$143,485	-65%	2%	25%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,811	\$3,183	\$45,808	\$56,273	170%	> 500%	23%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,292,496	\$1,375,500	\$690,925	\$689,075	-70%	-50%	0%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$55,032	\$50,522	\$0	n/a	-100%	-100%
	54200 2007 Account Code - Common School Fund	\$0	\$0	\$17,767	\$19,315	n/a	n/a	9%

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Biannual Financial Report Data**

Whiting School City (4760)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$17,788	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$623	n/a	n/a	n/a
Nonoperational Total		\$3,373,643	\$1,765,214	\$1,208,761	\$1,100,296	-67%	-38%	-9%
prorated								
	26491 2007 Account Code - PERF	\$104,879	\$90,356	\$94,255	\$49,921	-52%	-45%	-47%
	26492 2007 Account Code - Social Security	\$325,596	\$340,444	\$341,461	\$170,558	-48%	-50%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$10,577	\$52,613	\$23,867	\$8,227	-22%	-84%	-66%
	26494 2007 Account Code - Group Insurance	\$1,395,848	\$838,164	\$814,028	\$428,063	-69%	-49%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$330	\$11,958	\$4,982	\$800	142%	-93%	-84%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$27,366	\$22,599	\$56,548	\$13,269	-52%	-41%	-77%
prorated Total		\$1,864,596	\$1,356,133	\$1,335,142	\$670,837	-64%	-51%	-50%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$5,082,179	\$5,200,381	\$5,259,016	\$5,291,605	4%	2%	1%
Student Instructional Support	\$668,693	\$974,891	\$1,006,268	\$1,077,323	61%	11%	7%
Overhead and Operational	\$2,514,947	\$2,480,608	\$2,522,994	\$2,800,891	11%	13%	11%
Nonoperational	\$3,373,643	\$1,765,214	\$1,208,761	\$1,100,296	-67%	-38%	-9%
Grand Total	\$11,639,463	\$10,421,093	\$9,997,038	\$10,270,115	-12%	-1%	3%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
43.7%	49.9%	52.6%	51.5%
5.7%	9.4%	10.1%	10.5%
21.6%	23.8%	25.2%	27.3%
29.0%	16.9%	12.1%	10.7%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	49.4%	59.3%	62.7%	62.0%